



Die Bilanzierung von Zweckgesellschaften nach US-GAAP (German Edition)

Ane Govers

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Akademische Arbeit aus dem Jahr 2007 im Fachbereich BWL - Rechnungswesen, Bilanzierung, Steuern, Note: 1,3, Universität Lüneburg (Wirtschaft), Sprache: Deutsch, Abstract: In dieser Arbeit sollen die Bilanzierungsregeln zur Einbeziehung von Zweckgesellschaften nach US-GAAP vorgestellt werden. Dieser Rechtskreis besteht aus einer Ansammlung von Einzelregelungen, die von den Institutionen Securities and Exchange Commission (SEC) und Financial Accounting Standards Board (FASB) entwickelt werden und rechtlich bindend sind. Der wesentliche Zweck der US-GAAP besteht – wie auch nach IFRS – in der Bereitstellung von entscheidungsrelevanten Informationen über die VFE-Lage für die (potentiellen) Investoren. Um diesen Anspruch, der aufgrund von zahlreichen Bilanzskandalen auch in Bezug auf die Bilanzierung von Zweckgesellschaften Schaden nahm, wieder gerecht werden zu können, wurde 2003 vom FASB unter anderem die Financial Interpretation No. 46 (revised) (FIN 46(R)): „Consolidation of Variable Interest Entities“ veröffentlicht. Bevor ausführlich auf diese Norm eingegangen werden soll, wird das allgemeine Anknüpfungsmerkmal für die Konsolidierungspflicht nach US-GAAP erläutert.

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